IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 18-cv-1415)
V.)
DANIEL F. KEHN, KEHN KRANES, LLC,)))
Defendants.)))

COMPLAINT

The Plaintiff, the United States of America, by its undersigned counsel, at the request of and with the authorization of a delegate of the Secretary of the Treasury and as directed by a delegate of the Attorney General brings this complaint, pursuant to 26 U.S.C. §§ 7401 to reduce to judgment certain unpaid taxes, penalties, and interest owed by defendants Daniel F. Kehn and Kehn Kranes, LLC. For these purposes, the United States complains and alleges as follows:

Jurisdiction and Parties

- 1. The Court has jurisdiction over this civil action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. §§ 7402.
 - 2. Plaintiff is the United States of America.
 - 3. Defendant Daniel F. Kehn resides within the jurisdiction of this Court.
- 4. On April 16, 2013, Mr. Kehn registered Kehn Kranes, LLC, with the Ohio Secretary of State. Defendant Kehn Kranes, LLC, is a single-member LLC owned solely by Mr. Kehn and doing business in the State of Ohio, and it is subject to the jurisdiction of this Court.

Count 1 To Reduce Federal Tax Liabilities to Judgment

- 5. The United States incorporates by reference the above allegations of paragraphs 1 through 4 as paragraph 5 of the Complaint.
- 6. Mr. Kehn has operated Kehn Kranes, a business which rents crane trucks, since March of 2003.
- 7. During the years 2003 through 2013, Kehn Kranes operated as a sole proprietorship.
- 8. On the following dates, a delegate of the Secretary of the Treasury of the United States made the following assessments of Form 940 liabilities and Form 941 liabilities owed by Mr. Kehn and Kehn Kranes, for the following taxable years, which have the following unpaid assessed balances and total balances due, with accruals and costs, as of July 19, 2018 (assessment dates after the first date for each period are of assessed penalties and interest):

Tax Period & Type	Assessment	Unpaid Assessed	Accrued Penalties and	Total
	Date(s)	Balance	Interest to 7/19/2018	
6/30/2003 (941)	2/18/2008;	\$9,099.90	\$1,079.90	\$10,179.80
	3/24/2008;			
	7/13/2009;			
	7/20/2015			
9/30/2003 (941)	2/18/2008;	\$33,399.26	\$3,854.02	\$37,253.28
	3/24/2008;			
	7/13/2009;			
	7/20/2015			
12/31/2003 (941)	2/18/2008;	\$33,066.73	\$3,815.65	\$36,882.38
	3/24/2008;			
	7/13/2009;			
	7/20/2015			
3/31/2004 (941)	2/18/2008;	\$12,676.49	\$1,462.77	\$14,139.26
	3/24/2008			
	7/13/2009;			
	7/20/2015			
6/30/2004 (941)	3/7/2005;	\$10,813.83	\$1,246.15	\$12,059.98
	7/10/2006;			
	7/09/2007;			

	7/13/2009; 7/20/2015			
3/31/2005 (941)	6/11/2007; 7/16/2007;	\$23,540.81	\$2,753.48	\$26,294.29
	7/13/2007;			
	7/20/2015			
6/30/2005 (941)	6/11/2007;	\$26,257.54	\$3,029.91	\$29,287.45
0/30/2003 (311)	7/16/2007;	Ψ20,237.31	ψ3,027.71	Ψ27,207.13
	7/13/2009;			
	7/20/2015			
9/30/2005 (941)	8/21/2006;	\$45,473.11	\$5,247.26	\$50,720.37
3,00,000 (3,10)	9/25/2006;		4-,	400,7-0007
	7/9/2007;			
	7/13/2009;			
	7/20/2015			
12/31/2005 (941)	8/21/2006	\$46,712.54	\$5,390.28	\$52,102.82
` ,	9/25/2006;			ŕ
	7/9/2007;			
	5/5/2008;			
	7/13/2009;			
	7/20/2015			
3/31/2006 (941)	8/14/2006;	\$33,750.84	\$4,113.46	\$37,864.30
	9/18/2006;			
	7/9/2007;			
	7/13/2009;			
	7/20/2015			
6/30/2006 (941)	9/25/2006;	\$32,892.51	\$3,795.54	\$36,688.05
	10/30/2006;			
	7/9/2007;			
	7/13/2009;			
	7/20/2015			
9/30/2006 (941)	12/4/2006;	\$14,743.39	\$1,701.29	\$16,444.68
	1/8/2007;			
	7/9/2007;			
	7/13/2009;			
10/01/0000 (0.10)	7/20/2015	# 10 6 22	0.55.00	*****
12/31/2003 (940)	2/18/2008;	\$496.32	\$57.29	\$553.61
	7/13/2009;			
10/01/0005 (040)	7/20/2015	ф11 0 (2 0 7	ф1 272 20	φ10 22 € 1 7
12/31/2005 (940)	9/11/2006;	\$11,062.87	\$1,273.30	\$12,336.17
	7/9/2007;			
	3/31/2008;			
	5/5/2008;			
	7/13/2009;			
T-4-1	7/20/2015	\$222.007.14	\$20,020,20	\$272.00 <i>C</i> 44
Total	N/A	\$333,986.14	\$38,820.30	\$372,806.44

- 9. On or about the dates of the assessments described in paragraph 8, above, a delegate of the Secretary of the Treasury gave notice of the assessments to, and made a demand for payment upon, Mr. Kehn and Kehn Kranes.
- 10. Despite such notice and demand, Mr. Kehn and Kehn Kranes have failed, neglected, or refused to pay in full the liabilities described in paragraph 8.
- 11. Although some assessments made more than ten years ago, which would normally result in the expiration of the statute of limitations, the statute was tolled during several periods in which offers-in-compromise and installment agreement requests were pending, and during periods that the taxpayer was in bankruptcy.
- 12. After the application of all abatements, payments, and credits, and the addition of accrued interest and costs, Mr. Kehn and Kehn Kranes remain liable to the United States for the liabilities described in paragraph 8, above, in the amount of \$372,806.44, plus statutory additions from and after July 19, 2018, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).

Count 2 Successor Liability of Kehn Kranes, LLC

- 13. The United States incorporates by reference the above allegations of paragraph 1 through paragraph 12 as paragraph 13 of the Complaint.
 - 14. Mr. Kehn formed Kehn Kranes, LLC on or around April 2013.
- 15. Since incorporating Kehn Kranes, LLC, Mr. Kehn has continued to operate his business in the same manner as it was operated prior to incorporation.
- 16. Kehn Kranes, LLC, is solely owned by Mr. Kehn and the assets operated by Kehn Kranes, LLC, are largely owned by Mr. Kehn.

- 17. Kehn Kranes, LLC, is a mere continuation of Kehn Kranes.
- 18. Mr. Kehn had notice of the tax liabilities described in paragraph 8 when forming Kehn Kranes, LLC.
- 19. Kehn Kranes, LLC, is liable, as successor-in-interest of Kehn Kranes, to the United States for the liabilities described in paragraph 8, above, in the amount of \$372,806.44, plus statutory additions from and after July 19, 2018, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).

WHEREFORE, the plaintiff United States of America prays:

- a) that the Court enter judgment in favor of Plaintiff United States of America and against defendant Daniel F. Kehn for the taxes, penalties and interest, for the tax periods identified above in paragraphs 8, in the total amount of \$372,806.44, plus statutory additions from July 19, 2018, respectively, including interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c);
- b) that the Court enter judgment in favor of Plaintiff United States of America and against defendant Kehn Kranes, LLC, for the taxes, penalties and interest, for the tax periods identified above in paragraph 8, in the total amount of \$372,806.44, plus statutory additions from July 19, 2018, including interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c);

c) that the Court award the United States its costs and such further relief as the Court deems just and proper.

RICHARD E. ZUCKERMAN Dep. Acting Asst. Atty General

/s/Robert J. Wille, Jr.
ROBERT J. WILLE JR
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202-514-5238 (f)
Robert.J.Wille@usdoj.gov

$_{ m JS~44~(Rev.~06/17)}$ Case: 2:18-cv-01415-GCS-KAJ-Doc #: 17-Eiled: 11/08/18 Page: 1 of 2 PAGEID #: 7

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

purpose of initiating the civil do	ocket sneet. (SEE INSTRUC	TIONS ON NEXT PAGE O	F THIS FO				
I. (a) PLAINTIFFS				DEFENDANTS			
United States				Daniel Kehn, Kehn Kranes, LLC			
(b) County of Residence of First Listed Plaintiff (EXCEPT IN U.S. PLAINTIFF CASES)				County of Residence of First Listed Defendant Knox (IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.			
(c) Attorneys (Firm Name, A	Address, and Telephone Numbe	r)		Attorneys (If Known)			
Robert Wille, US Departm 202-514-5573	•		DC	3 (3			
II. BASIS OF JURISDI	CTION (Place an "X" in C	ne Box Only)	III. CI	TIZENSHIP OF P	RINCIPAL PARTIES	(Place an "X" in One Box for Plaintiff	
 ★ 1 U.S. Government Plaintiff	☐ 3 Federal Question (U.S. Government)	Not a Party)			IF DEF 1 □ 1 Incorporated <i>or</i> P of Business In		
☐ 2 U.S. Government Defendant	☐ 4 Diversity (Indicate Citizensh.)	ip of Parties in Item III)	Citize	en of Another State	2		
IV NATURE OF CUIT	P			en or Subject of a reign Country	3		
IV. NATURE OF SUIT		RTS	FC	ORFEITURE/PENALTY	BANKRUPTCY	of Suit Code Descriptions. OTHER STATUTES	
CONTRACT □ 110 Insurance □ 120 Marine □ 130 Miller Act □ 140 Negotiable Instrument □ 150 Recovery of Overpayment & Enforcement of Judgment □ 151 Medicare Act □ 152 Recovery of Defaulted Student Loans (Excludes Veterans) □ 153 Recovery of Overpayment of Veteran's Benefits □ 160 Stockholders' Suits □ 190 Other Contract □ 195 Contract Product Liability □ 196 Franchise REAL PROPERTY □ 210 Land Condemnation □ 220 Foreclosure □ 230 Rent Lease & Ejectment □ 240 Torts to Land □ 245 Tort Product Liability □ 290 All Other Real Property	PERSONAL INJURY □ 310 Airplane □ 315 Airplane Product Liability □ 320 Assault, Libel &	PERSONAL INJUR 365 Personal Injury - Product Liability 367 Health Care/ Pharmaceutical Personal Injury Product Liability 368 Asbestos Personal Injury Product Liability 368 Asbestos Personal Injury Product Liability PERSONAL PROPER 370 Other Fraud 371 Truth in Lending 380 Other Personal Property Damage Product Liability PRISONER PETITIO Habeas Corpus: 463 Alien Detainee 510 Motions to Vacate Sentence 530 General 535 Death Penalty Other: 540 Mandamus & Oth 550 Civil Rights 555 Prison Condition 560 Civil Detainee - Conditions of	Y	DRFEITURE/PENALTY 25 Drug Related Seizure of Property 21 USC 881 20 Other LABOR 0 Fair Labor Standards Act 10 Labor/Management Relations 10 Railway Labor Act 11 Family and Medical Leave Act 10 Other Labor Litigation 12 Employee Retirement Income Security Act IMMIGRATION 12 Naturalization Application 15 Other Immigration 16 Other Immigration 17 Actions	□ 422 Appeal 28 USC 158 □ 423 Withdrawal 28 USC 157 PROPERTY RIGHTS □ 820 Copyrights □ 830 Patent □ 835 Patent - Abbreviated New Drug Application □ 840 Trademark SOCIAL SECURITY □ 861 HIA (1395ff) □ 862 Black Lung (923) □ 863 DIWC/DIWW (405(g)) □ 864 SSID Title XVI □ 865 RSI (405(g)) FEDERAL TAX SUITS ▼ 870 Taxes (U.S. Plaintiff or Defendant) □ 871 IRS—Third Party 26 USC 7609	OTHER STATUTES □ 375 False Claims Act 376 Qui Tam (31 USC 3729(a)) □ 400 State Reapportionment □ 410 Antitrust □ 430 Banks and Banking □ 450 Commerce □ 460 Deportation □ 470 Racketeer Influenced and Corrupt Organizations □ 480 Consumer Credit □ 490 Cable/Sat TV □ 850 Securities/Commodities/ Exchange □ 890 Other Statutory Actions □ 891 Agricultural Acts □ 893 Environmental Matters □ 895 Freedom of Information Act □ 896 Arbitration □ 899 Administrative Procedure Act/Review or Appeal of Agency Decision □ 950 Constitutionality of State Statutes	
V. ORIGIN (Place an "X" in		Confinement	7 4 Dain		T C Malifier	T 0 Multilinain	
	moved from	Remanded from Appellate Court	∃ 4 Rein Reo _l	1 Tulibie	er District Litigation	n - Litigation -	
VI. CAUSE OF ACTIO	26 USC 7401	·	re filing (1	Do not cite jurisdictional stat	tutes unless diversity):		
VII. REQUESTED IN COMPLAINT:	CHECK IF THIS UNDER RULE 2	IS A CLASS ACTION 3, F.R.Cv.P.	•	EMAND \$ 372,000.00	CHECK YES only JURY DEMAND	y if demanded in complaint: D: ☐ Yes 又 No	
VIII. RELATED CASI IF ANY	E(S) (See instructions):	JUDGE			DOCKET NUMBER		
DATE 11/08/2018 FOR OFFICE USE ONLY		signature of at /s/ Robert J. W		OF RECORD			
RECEIPT #AM	MOUNT	APPLYING IFP		JUDGE	MAG. JU	DGE	

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- **I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here. United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)

- III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit. Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: Nature of Suit Code Descriptions.
- **V. Origin.** Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date. Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.

Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statue.

- VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. Do not cite jurisdictional statutes unless diversity. Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- **VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P. Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction. Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases. This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Date:

AO 440 (Rev. 00/12) Summons in a Civil Action	
	S DISTRICT COURT
Di	istrict of
Plaintiff(s) V.))))) Civil Action No.))
Defendant(s))
SUMMONS IN	N A CIVIL ACTION
To: (Defendant's name and address)	
A lawsuit has been filed against you.	
are the United States or a United States agency, or an offi	you (not counting the day you received it) — or 60 days if you icer or employee of the United States described in Fed. R. Civ. Inswer to the attached complaint or a motion under Rule 12 of ion must be served on the plaintiff or plaintiff's attorney,
If you fail to respond, judgment by default will be You also must file your answer or motion with the court.	e entered against you for the relief demanded in the complaint.
	CLERK OF COURT

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

was ra	This summons for (nan ceived by me on (date)				
was ic	•	·			
	☐ I personally served	the summons on the individual			
			on (date)	; or	
	☐ I left the summons	at the individual's residence or	usual place of abode with (name)		
		, a perso	on of suitable age and discretion who re	sides the	ere,
	on (date)	, and mailed a copy to	the individual's last known address; or		
	☐ I served the summo	ons on (name of individual)			, who is
	designated by law to a	accept service of process on beh	alf of (name of organization)		
			on (date)	; or	
	☐ I returned the sumn	nons unexecuted because			; or
	☐ Other (specify):				
	My fees are \$	for travel and \$	for services, for a total of \$		
	I declare under penalty	y of perjury that this information	n is true.		
Date:					
			Server's signature		
			Printed name and title		
			Server's address		

Additional information regarding attempted service, etc:

Date:

United Sta	TES DISTRICT COURT
	_ District of
	_ District of
Plaintiff(s) V. Defendant(s)))) ()) () () () () () () () () () ()
	IC IN A CIVIN A CITYON
SUMMON	IS IN A CIVIL ACTION
To: (Defendant's name and address)	
A lawsuit has been filed against you.	
Within 21 days after service of this summons are the United States or a United States agency, or an P. 12 (a)(2) or (3) — you must serve on the plaintiff a	s on you (not counting the day you received it) — or 60 days if you a officer or employee of the United States described in Fed. R. Civ. an answer to the attached complaint or a motion under Rule 12 of motion must be served on the plaintiff or plaintiff's attorney,
If you fail to respond, judgment by default w You also must file your answer or motion with the co	ill be entered against you for the relief demanded in the complaint. ourt.

CLERK OF COURT

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

		me of individual and title, if a	ny)		
was re	ceived by me on (date)	-	·		
	☐ I personally served	d the summons on the inc	dividual at (place)		
			on (date)	; or	
	☐ I left the summons	s at the individual's resid	ence or usual place of abode with (name)		
			, a person of suitable age and discretion who res	sides the	re,
	on (date)	, and mailed a	copy to the individual's last known address; or		
		ons on (name of individual)			, who is
	designated by law to	accept service of process	s on behalf of (name of organization)		
			on (date)	; or	
	☐ I returned the sum	mons unexecuted becaus	6e		; or
	☐ Other (specify):				
	My fees are \$	for travel and	\$ for services, for a total of \$		
	I declare under penal	ty of perjury that this info	ormation is true.		
Date:					
		_	Server's signature		
		_	Printed name and title		
		_	Server's address		

Additional information regarding attempted service, etc: